

**Listing of Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-44 (canceled)

Claim 45 (currently amended): A process for producing a coated material, comprising:  
providing a coating agent comprising yeast cell wall fractions, as a primary constituent, consisting of cell residue of yeast which has been treated with enzymes, and subsequently an acidic solution [;] and water to remove internal soluble cell constituents, wherein the yeast has not been treated with alkali; and  
coating the surface of a solid material with the coating agent to ~~provide~~ form a continuous, air-tight coating thereon.

Claim 46 (previously presented): The process of claim 45, wherein the coating provided on the surface of the solid material is non-sticky and prevents oxygen, other gases, and moisture from permeating the coated material.

Claim 47 (original): The process of claim 45, wherein the cell residue of yeast comprises glucan, mannan, and chitin.

Claim 48 (original): The process of claim 45, wherein the coating agent further comprises a plasticizer.

Claim 49 (original): The process of claim 45, wherein the solid material is selected from the group consisting of fine particles, granules, and tablets.

Claim 50 (original): The process of claim 45, wherein the solid material is selected from the group consisting of food products, food product materials, pharmaceuticals, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

Claim 51 (original): A coated material produced by the process according to claim 45.

Claims 52-61 (canceled)

Claim 62 (previously presented): The process of claim 45, further wherein the yeast has been pre-treated to physically rupture the cell walls, then treated with enzymes, an acidic solution, and water.

Claim 63 (currently amended): The process of claim 45,  
wherein the coating agent consists essentially of cell residue of yeast, and  
wherein the yeast has been solely treated with enzymes, ~~and subsequently an~~  
acidic solution, and water to remove internal soluble cell constituents.

Claims 64-69 (canceled)

Claim 70 (currently amended): A process for producing a coated material, consisting essentially of:

treating a yeast cell with enzymes and subsequently an acidic solution [;] and water to remove internal soluble cell constituents, wherein the yeast is not treated with alkali,

thereby generating a coating agent ~~comprising yeast cell wall fractions, as a primary constituent,~~ consisting essentially of cell residue of yeast; and

coating the surface of a solid material with the coating agent to ~~provide~~ form a continuous, air-tight coating thereon.

Claim 71 (new) A method for producing a coating agent, comprising treating a yeast cell with enzymes and subsequently with an acidic solution and water to remove internal soluble cell constituents, wherein the yeast is not treated with alkali, thereby producing a coating agent that can form a continuous, air-tight film coating a solid material.

**Claim 72 (new)** A method for producing a coated material, comprising coating the surface of a solid material with a coating agent, wherein the coating agent comprises yeast cell wall fractions that consist essentially of cell residue of yeast which has been treated with enzymes and subsequently with an acidic solution and water to remove internal soluble cell constituents, wherein the yeast has not been treated with alkali, thereby forming a continuous, air-tight film coating the solid material.